

THE BINOMIAL OF MODERN MANAGEMENT ACCOUNTING: ADVANCED PRODUCTION TECHNOLOGIES – ADVANCED COST CALCULATION METHODS

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Abstract. *The binomial advanced production technologies – advanced cost calculation methods, proves a successful one, orienting the economic entity to the client, knowing very well the clients' needs, the price they are ready to pay for a product, and the delivery time, but imposes as well the development of excellent collaboration relations both on the level of all the departments of the entity and with its external actors, i.e. providers, suppliers etc. The aim of this paper is to underline the necessity to rethink and reorganize the manufacturing management accounting in the metallurgical industry of Romania.*

Keywords: target costing, flexible manufacturing systems, total quality control, just in time manufacturing systems.

JEL classification: M41

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